

DEPARTMENT OF COMMERCE

PROGRAMME OUTCOME: B.COM

PO1: Acquire a systematic conceptual understanding of the academic field of commerce; He/she will be able to know the different learning areas of commerce and application in accounting and managerial system.

PO2: Able to obtain professional competencies in the subject area of commerce leading to a career in research ,teaching and government service.

PO3: Able to acquire specialized skill in the emerging areas of commerce.

PO4: Able to know theoretical skill for solving problems in commercial fields.

PO5: Able to execute his knowledge in the different fields of commerce.

PO6: Able to gaining expertise in the commercial communication skills.

PO7: Able to work in group to carry out and completing a specific task related to commercial fields.

PO8: Students who opt B.Com Tax procedure & Practice (TPP) studied two another subject each year instead of two subject of regular course programme of B.Com. Student passes out B.com degree with T.P.P able to filling and filing of income tax return. They becomes competent to calculate computation of tax & tax payable to individual, firms,society,club HUF,and for salaried person also

Statements of Programme Specific Outcomes (PSOs)

PSO1: Understand the basic concepts of the commerce, management, accounting & economics.

PSO2: Analyse relationship among commerce, trade, industry, services, management and administration.

PSO3: Perform all accounting activities and can handle different type of business very well.

PSO4: Understand application of knowledge of commerce in business service sector industry, marketing, finance entrepreneurship development etc.

PSO5: Develop communication skills and computer awareness and rules of income tax act.

PSO6: Think about commercial and professional way or point of view.

PSO7: Able to develop self employment.

PSO8: Understanding legal issue relating to banking business and insurance sector.

SYLLABUS B.COM. PART-I

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

Subject		Max.	Min.
i) Environmental Studies	75	100	33
Field Work	25		
A. Foundation Course			
I. Hindi Language		75	26
II. English Language		75	26
B. Three Compulsory Groups			
Group-I			
I. Financial Accounting	75	150	50
II. Business Communication	75		
Group-II			
I. Business Mathematics	75	150	50
II. Business Reg. Framework	75		
Group-III			
I. Business Environment	75	150	50
II. Business Economics	75		

B.com. Part –I

Tax Procedure & Practice

I. Indian Tax System	50	150	50
II. Indian Tax Law	50		
III. Practical	25+25		

प्रपत्र

विषय/संकाय/प्रश्न-पत्र का नाम— **B.Com.(Computer Application)**

क्रमांक	कक्षा का नाम	वर्तमान पाठ्यक्रम	नवीन संशोधित पाठ्यक्रम	नवीन संशोधित पाठ्यक्रम का औचित्य
1.	1 st Year	COMPUTER FUNDAMENTALS AND OFFICE AUTOMATION	COMPUTER FUNDAMENTAL	Updation Required
2.	1 st Year	COMPUTERIZED FINANCIAL ACCOUNTING	PC SOFTWARE AND MULTIMEDIA	Updation Required
3.	1 st Year	PRACTICAL	PRACTICAL	Updation Required
4.	2 nd Year	INTERNET APPLICATION & E-COMMERCE	INTERNET APPLICATION & E-COMMERCE	No Change
5.	2 nd Year	RELATIONAL DATABASE MANAGEMENT SYSTEM	RELATIONAL DATABASE MANAGEMENT SYSTEM	No Change
6.	2 nd Year	PRACTICAL	PRACTICAL	No Change
7.	3 rd Year	PROGRAMMING IN VISUAL BASIC	PROGRAMMING IN VISUAL BASIC	No Change
8.	3 rd Year	SYSTEM ANALYSIS, DESING & MIS	SYSTEM ANALYSIS, DESING & MIS	No Change
9.	3 rd Year	PRACTICAL	PRACTICAL	No Change

COURSE: FINANCIAL ACCOUNTING.

CO1: To understand the principles of accounting and its concepts.

CO2: Compare between higher purchase and instalment system and prepare their account.

CO3: Describe the types of cooperative societies and prepare trading and provident laws account and balance sheets.

CO4: Explain the meaning joint venture accounts and right methods of the joint venture accounting.

CO5: Design the numerical on centralise and decentralised method.

COURSE: BUSINESS ECONOMICS

CO1: Understand the nature and scope of the business economics and their responsibilities.

CO2: Describe the law of the demand and Giffen's paradox and methods of demands for costing.

CO3: Evaluate the concept of production function and law of variable proportions and isoquant curves.

CO4: Design the theory of the population and the criticise it.

CO5: Describe law of the supply and its criticism and evaluate concept of cost

CO6: Write down the theory of the revenue.

COURSE: BUSINESS MATHEMETICS

CO1: Write the meaning, scope, function and limitation of statistics.

CO2: Calculate mean, median, and mode and geometric mean and the harmonic mean.

CO3: Evaluate mean & its division, standard and deviation and quartile deviation.

CO4: Solve Karl pearson's and co-efficient of correlation .

CO5: Calculation of ratio, proportion percentages, simple and compound, interest and profit loss.

COURSE: BUSINESS COMMUNICATION

CO1: Understand the concept of communication and types

CO2: Analyse the concept of business communication and its principles and roles of public relation management.

CO3: Understand technology management information system and business communication.

COURSE: BUSINESS REGULATORY FRAME WORK

CO1: Aware of various laws relating to the business laws, meaning & significance.

CO2: Identify the law relating to sell of goods acts 1930, the Indian partnership act 1932.

CO3: Understanding law relating to negotiable instrument act 1881.

CO4: Understanding the law relating to the consumer protection act 1986 information technology act 2000 and cyber law.

COURSE: BUSINESS ENVIRONMENT

CO1: Understand the nature and role of legal, economic, Political and technological environment.

CO2: Gain in-depth knowledge in industrial policy and its impact on privatization.

CO3: Capable of understanding the concept of globalization, FDI, MNCs and its importance.

COURSE: INDIAN TAX SYSTEM

CO1: Understand the basics of national income accounting, the components of the balance of payments and Tax system of India

CO2: Understand the concepts, in reference receipt of tax.

COURSE: INCOME TAX LAW

CO1: Understanding the concept of income tax

CO2: Solve a numerical under the head of income from salary

CO3: Solve a numerical under the head of income from house property

CO4: Calculate the numerical of income from other sources.

COURSE: PRACTICAL (TPP)

CO1: Filling and filing of different type of forms relating to income tax.

COURSE: COMPUTER FUNDAMENTALS

CO1: Awareness of basics of Computer .

COURSE: PC SOFTWARE AND MULTIMEDIA

CO1: Developed understanding of technical aspect of Multimedia Systems.

CO2: Understand various file formats for audio, video and text media.

CO3: The course introduces you to fundamental 'Computer Literacy' concepts. You will learn to use Windows NT/XP/7 /10 on the PC compatible computers.

COURSE: PRACTICAL (COMPUTER APPLICATION)

CO1: Categorize and create a word document effortlessly.

CO2: Apply various excel features for data analysis and interpretation.

CO3: Determine the output generated by access.

CO4: Experiment the various themes in MS power point.

CO5: Work with well-known accounting software i.e. Tally ERP 9.

CO6: Enter accounting voucher entries including advance voucher entries, etc. in Tally ERP 9 software.

SYLLABUS B.COM. PART-II

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

Subject		Max.	Min.
A. Foundation Course			
I. Hindi Language		75	26
II. English Language		75	26
B. Three Compulsory Groups			
Group-I			
I. Corporate Accounting	75	150	50
II. Company Law	75		
Group-II			
I. Cost Accounting	75	150	50
II. Principles of Bus. Management	75		
Group-III			
I. Business Statistics	75	150	50
II. Fundamental of Entrepreneurship	75		

B.com. Part –II

Tax Procedure & Practice

I. Statistical Analysis	50	150	50
II. Direct Taxes: Procedure & Practices	50		
III. Practical	25+25		

COURSE: CORPORATE ACCOUNTING

CO1: Understand the basic concepts of issues of shares, debentures and underwriting of shares. CO2: Analyse and compute profit prior to incorporation and post in corporation period and to find out the mechanism for redemption of preference shares.

CO3: Evaluate the financial position of the company.

CO4: Analyze and Compute various methods of goodwill and shares of the company. CO5: Apply the procedure for liquidation of companies.

COURSE: COMPANY LAW

CO1: Outline the basic concepts of company law and describe the procedure for formation of a company.

CO2: Acquire knowledge on basic documents in a company.

CO3: Acquire knowledge on the various methods of raising capital.

CO4: Apply the law governing various duties owed by officers of the company imposed by law.

CO5: Discuss the powers, duties and liabilities of the officer of the company in case of misstatement in the prospectus of the company.

CO6: Instantiate knowledge about the company meetings.

CO7: Examine about the procedures relating to winding-up of the company.

COURSE: COST ACCOUNTING

CO1: Express the place and role of cost accounting in the modern economic environment and select the costs according to their impact on business.

CO2: Differentiate methods of schedule costs per unit of production and differentiate methods of calculating stock consumption.

CO3: Calculate the different methods of wage payment according to their efficiency of the labourer. CO4: Describe the various incentive scheme, overhead apportionment and reapportionment techniques that are applied to manufacturing and service business.

CO5: Determine the cost of each process where product passes from different stages of manufacturing to get its finished form.

COURSE: PRINCIPLES OF BUSINESS MANAGEMENT

CO1: Demonstrate conceptual skills, apply principles and functions of management, managerial actions of planning.

CO2: Evaluate the global context for Organizing, Directing and Controlling.

CO3: Develop skills and ability to work in groups to achieve organizational goals and ability to lead teams.

CO4: Demonstrate and apply the managerial concepts in real time problems.

COURSE: BUSINESS STATISTICS

CO1: Gain knowledge about basic of statistics.

CO2: Solve problems on averages and dispersion.

CO3: Gain knowledge about the index numbers.

CO4: Analyze using correlation and regression.

CO5: Apply the concepts of time series and probability.

COURSE : FUNDAMENTAL OF ENTREPRENEURSHIP

CO1: Understand the concept of entrepreneurship.

CO2: Identify the various business opportunities available for entrepreneurs in the society.

CO3: Apply the creative process of opportunity identification and screening.

CO4: Identify the institutions that support entrepreneurship.

CO5: Design strategies for successful implementation of ideas.

CO6: Identify the causes for industrial sickness.

COURSE: STATISTICAL ANALYSIS

CO1: Distinguish types of studies and their limitations and strengths,

CO2: Describe a data set including both categorical and quantitative variables to support or refuse a statement,

CO3: Apply laws of probability to concrete problems,

CO4: Perform statistical inference in several circumstances and interpret the results in an applied context,

CO5: Use mathematical tools, including calculus and linear algebra, to study probability and mathematical statistics and in the description and development of statistical procedures,

COURSE: DIRECT TAXES :PROCEDURE & PRACTICS

CO1: To make aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules,

CO2: To make aware about agriculture income, residential status and incidence/charge of tax.

CO3: To understand the provisions and procedure to compute total income under five heads of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources.

CO4: To understand the provision and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.

COURSE: PRACTICAL (TPP)

CO1: Practical Approaches of statistical analysis.

COURSE: INTERNET APPLICATION & E-COMMERCE

CO1. Define and differentiate various types of E-commerce.

CO2. Describe Hardware and Software Technologies for E-commerce.

CO3. Explain payment systems for E - commerce.

CO4. Describe the process of Selling and Marketing on web.

CO5. Implement interactive web page(s) using HTML

CO6: Demonstrate rich internet application

COURSE: RELATIONAL DATABASE MANAGEMENT SYSTEM

CO1: Explain the features of database management systems and Relational database

CO2: Create and populate a RDBMS for a real life application, with constraints and keys, using SQL

CO3: Retrieve any type of information from a data base by formulating complex queries in SQL

COURSE: PRACTICAL (COMPUTER APPLICATION)

CO1: Apply relational database theory and be able to describe relational algebra expressions, tuple and domain relation expression from queries

**SYLLABUS
B.COM. PART-III**

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

Subject		Max.	Min.
Foundation Course			
I. Hindi Language		75	26
II. English Language		75	26
Compulsory Groups			
Group-I			
I. Income Tax	75	} 150	50
II. Auditing	75		
Group-II			
I. Indirect Taxes	75	} 150	50
II. Management Accounting	75		
Group-III Optional			
Option Group A (Finance Area)			
I. Financial Management	75	} 150	50
II. Financial Market Operations	75		
Option Group B (Marketing Area)			
I. Principles of Marketing	75	} 150	50
II. International Marketing	75		
Option Group C (Commercial Area)			
I. Information Technology and its Applications in Business	75	} 150	50
II. Essential of e-Commerce	75		
Option Group D (Money Banking & Insurance Area)			
I. Fundamental of Insurance	75	} 150	50
II. Money & Banking System	75		

B.com. Part –III

Tax Procedure & Practice

I. Corporate Tax Planning & Management	75	150	50
II .Project Report and Viva	75		

COURSE : INCOME TAX

CO1: Understand fundamental concepts of income tax law.

CO2: Develop experience in identifying tax issues and applying the income tax law to arrive at reasoned solutions to problems.

CO3: Provide knowledge on computation of income under house property, business and profession income.

CO4: Apply critical thinking and problem solving skills related to capital gain.

CO5: Analyze and apply the provision regarding set off and carry forward losses.

COURSE: AUDITING

CO1: Determine the nature, purpose and scope of audit including the role of external audit and its regulatory and ethical framework.

CO2: Determine the nature of internal audit and describe its role as part of overall performance management and its relationship with the external audit.

CO3: Demonstrate how the auditor obtains an understanding of the entity and its environment, assesses the risk of material misstatement, whether arising from fraud or other irregularities, and plans an audit of financial statements.

CO4: Describe and evaluate information system and internal controls to identify and communicate control risks and their potential consequences, making appropriate recommendations.

CO5: Identify and evaluate the work and evidence required to meet the objectives of audit engagements and the application of computerized on Auditing.

COURSE: INDIRECT TAX

CO1: Identify various Concepts of Taxation.

CO2: Compute total income from different Heads of Income.

CO3: Justify levy of Indirect Taxes.

CO4: Explain the application of GST in India.

COURSE: MANAGEMENT ACCOUNTING

CO1: Determine the techniques of Management Accounting.

CO2: Apply ratio analysis in decision making process of the management.

CO3: Evaluate the cash position of the firm by applying fund flow and cash flow techniques.

CO4: Examine the marginal costing and budgetary control techniques

COURSE: FINANCIAL MANAGEMENT

CO1: Be familiar with various sources of finance, which a business house can mobilize effective management of finance.

CO2: Develop the ability to measure the capital structure and leverage analysis of a firm.

CO3: Describe the importance and various forms of cost of capital.

CO4: Analyse and implement investment decision, the process and methods of evaluation of various investment proposals.

CO5: Understand and analyse the concept of working capital and calculation of working capital requirements.

COURSE: FINANCIAL MARKET OPERATIONS

CO1: Understand the concept of financial markets.

CO2: Gain knowledge about the market for Corporate Securities.

CO3: Enlighten the evolution of Secondary markets and financial intermediaries.

CO4: Understand the concepts of new modes of financing.

COURSE: PRINCIPLES OF MARKETING

CO1: Develop an idea about Marketing and its Functions.

CO2: Enhance the students on Consumer Behavior.

CO3: Familiar about product and its classifications.

CO4: Understand the concepts of Pricing Policies and Branding Decisions.

COURSE: INTERNATIONAL MARKETING

CO1: Apply basic international marketing theories and concepts to understand the environment. CO2: Undertake strategic business analysis in order to develop appropriate international marketing objectives and strategies.

CO3: Identify and evaluate data and evidence related to international business.

CO4: Apply appropriate Marketing strategy in International trade.

CO5: Design suitable promotional strategy by using social networks.

COURSE: CORPORATE TAX PLANNING AND MANAGEMENT

CO1: Describe how the provisions in the corporate tax laws can be used for tax planning.

CO2: Determine the assessment of individuals under different heads.

CO3: State the use of various deductions to reduce the taxable income.

CO4: Assess tax for the total income of an individual.

CO5: Explain different types of incomes and their taxability and expenses and their deductibility.

CO6: Understand the concept of Goods and Service Tax and its impact on society.

COURSE: PROJECT REPORT AND VIVA (TPP)

CO1: Understand the value of the project.

CO2: Identify the problem.

CO3: Collect the data for Project design.

CO4: Analyze the data.

CO5: Prepare the final report of project.

COURSE: PROGRAMMING IN VISUAL BASIC

CO1: Demonstrate fundamental skills in utilizing the tools of a visual environment in terms of the set of controls.

CO2: Explain and use of events for producing event-driven application.

CO3: Implement SDI and MDI applications while using forms, dialogs, and other types of GUI Components.

CO4: Implement syntax rules in Visual Basic programs.

CO5: Explain variables and data types used in program development.

COURSE: SYSTEM ANALYSIS DESIGN AND MIS

CO1: Gather data to analyze and specify the requirements of an Information system.

CO2: Design system components and environments Data Dictionary.

CO3: Build Decision Tables Terminology and Development.

CO4: Design a database for storing data and a user interface for data input and output.

CO5: Analyze modern approaches in system analysis and design.

COURSE: PRACTICAL (COMPUTER APPLICATION)

CO1: Design, create, build, and debug Visual Basic applications.